

House Bill 1320

By: Representatives Millar of the 79th, Jacobs of the 80th, Mosby of the 90th, Chambers of the 81st, Mitchell of the 88th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing for a homestead exemption from certain DeKalb County ad
2 valorem taxes for county purposes in an amount equal to the amount by which the current
3 year assessed value of a homestead exceeds the base year assessed value of such homestead,
4 approved May 5, 2006 (Ga. L. 2006, p. 4636), so as to eliminate the automatic sunset so that
5 such exemption continues indefinitely; to provide for applicability; to provide for a
6 referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing for a homestead exemption from certain DeKalb County ad valorem taxes
11 for county purposes in an amount equal to the amount by which the current year assessed
12 value of a homestead exceeds the base year assessed value of such homestead, approved
13 May 5, 2006 (Ga. L. 2006, p. 4636), is amended by repealing in its entirety subsection (f) of
14 Section 1 which reads as follows:

15 "(f) The exemption granted by subsection (b) of this section shall apply only to taxable
16 years 2007 through 2011. Unless renewed or extended by subsequent Act of the General
17 Assembly, the exemption granted by subsection (b) of this section shall not apply to taxable
18 year 2012 or any subsequent taxable year."

19 **SECTION 2.**

20 Unless otherwise prohibited by the federal Voting Rights Act of 1965, as amended, the
21 election superintendent of DeKalb County shall call and conduct an election as provided in
22 this section for the purpose of submitting this Act to the electors of DeKalb County for
23 approval or rejection. The election superintendent shall conduct that election on the date of
24 the November, 2010, state-wide general election. The election superintendent shall issue the
25 call and conduct such election as provided by general law. The election superintendent shall

26 cause the date and purpose of the election to be published once a week for two weeks
27 immediately preceding the date thereof in the official organ of DeKalb County. The ballot
28 shall have written or printed thereon the words:

29 "() YES Shall the Act be approved which amends the homestead exemption from
30 DeKalb County ad valorem taxes for county purposes in an amount equal
31 () NO to the amount by which the current year assessed value of a homestead
32 exceeds the base year assessed value of such homestead by eliminating the
33 automatic sunset so that the exemption continues indefinitely?"

34 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
35 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
36 such question are for approval of the Act, Section 1 of this Act shall become of full force and
37 effect on January 1, 2011, and shall apply to all taxable years beginning on or after that date.
38 If the Act is not so approved or if the election is not conducted as provided in this section,
39 Section 1 of this Act shall not become effective and this Act shall be automatically repealed
40 on the first day of January immediately following such election date. The expense of such
41 election shall be borne by DeKalb County. It shall be the duty of the election superintendent
42 of DeKalb County to certify the results thereof to the Secretary of State.

43 **SECTION 3.**

44 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
45 its approval by the Governor or upon its becoming law without such approval.

46 **SECTION 4.**

47 All laws and parts of laws in conflict with this Act are repealed.